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Programme budget for the biennium 2014-2015

Report of the Fifth Committee

Rapporteur: Mr. Matthias **Dettling** (Switzerland)

I. Introduction

1. The previous recommendations made by the Fifth Committee to the General Assembly under agenda item 132 are set out in the reports of the Committee contained in documents A/69/422 and Add.1.

2. The Fifth Committee resumed its consideration of the item at its 28th, 29th, 32nd and 34th meetings, on 2, 4, 13 and 27 March. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/69/SR.28, 29, 32 and 34).

3. For its further consideration of the item, the Committee had before it the following documents:

Subvention to the Extraordinary Chambers in the Courts of Cambodia

Report of the Secretary-General on the request for a subvention to the Extraordinary Chambers in the Courts of Cambodia (A/69/536)

Related report of the Advisory Committee on Administrative and Budgetary Questions (A/69/652)

Strategic capital review

Report of the Secretary-General on the strategic capital review (A/69/760)

Related report of the Advisory Committee on Administrative and Budgetary Questions (A/69/811)

Conclusions of the High-level Working Group on Programme Criticality

Report of the Secretary-General on the conclusions of the High-level Working Group on Programme Criticality (A/69/530)

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Related report of the Advisory Committee on Administrative and Budgetary Questions (A/69/786)

Standards of accommodation for air travel

Report of the Secretary-General on the standards of accommodation for air travel (A/69/643 and Corr.1)

Related report of the Advisory Committee on Administrative and Budgetary Questions (A/69/787)

Operational arrangements and conditions of service of the Advisory Committee on Administrative and Budgetary Questions

Letter dated 12 November 2013 from the President of the General Assembly addressed to the Chair of the Fifth Committee transmitting the letter dated 11 November 2013 from the Secretary-General addressed to the President of the General Assembly (A/C.5/68/13)

Enterprise resource planning project, Umoja

Sixth progress report of the Secretary-General on the enterprise resource planning project (A/69/385 and Corr.1)

Note by the Secretary-General transmitting the third annual progress report of the Board of Auditors on the implementation of the United Nations enterprise resource planning system (A/69/158)

Related report of the Advisory Committee on Administrative and Budgetary Questions (A/69/418)

Comprehensive business case for the application of flexible workplace strategies at the United Nations

Report of the Secretary-General on the comprehensive business case for the application of flexible workplace strategies at the United Nations (A/69/749)

Related report of the Advisory Committee on Administrative and Budgetary Questions (A/69/810)

Capital master plan

Twelfth annual progress report of the Secretary-General on the implementation of the capital master plan (A/69/360)

Report of the Board of Auditors on the capital master plan for the year ended 31 December 2013 (A/69/5 (Vol. V))

Report of the Secretary-General on the implementation of the recommendations of the Board of Auditors contained in its reports on the United Nations for the biennium ended 31 December 2013 and on the capital master plan for the year ended 31 December 2013 (A/69/353, sect. III)

Related report of the Advisory Committee on Administrative and Budgetary Questions (A/69/529)

Study on recosting and options for the Organization in dealing with fluctuations in exchange rates and inflation

Note by the Secretary-General transmitting the report of the High-level Panel of Experts on the study on recosting and options for the Organization in dealing with fluctuations in exchange rates and inflation (A/69/381)

Related report of the Advisory Committee on Administrative and Budgetary Questions (A/69/640)

United Nations Partnerships Facility and United Nations Office for Partnerships

Proposed programme budget for the biennium 2014-2015: section 1, Overall policymaking, direction and coordination (A/68/6 (Sect. 1), sect. J)

Related report of the Advisory Committee on Administrative and Budgetary Questions (A/68/7, chap. II, paras. I.56-I.95)

Letter dated 27 March 2015 from the Under-Secretary-General for Management addressed to the Chair of the Fifth Committee (A/C.5/69/20)

II. Consideration of draft resolution A/C.5/69/L.36

4. At its 34th meeting, on 27 March, the Committee had before it a draft resolution entitled "Special subjects relating to the programme budget for the biennium 2014-2015" (A/C.5/69/L.36), submitted by the Chair of the Committee on the basis of informal consultations coordinated by the representatives of Australia, Canada, the Czech Republic, Egypt, Ghana, Israel, Rwanda (Vice-Chair of the Committee) and Thailand.

5. At the same meeting, the Committee adopted draft resolution A/C.5/69/L.36 without a vote (see para. 6).

III. Recommendation of the Fifth Committee

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Special subjects relating to the programme budget for the biennium 2014-2015

The General Assembly,

I

Subvention to the Extraordinary Chambers in the Courts of Cambodia

Recalling section I of its resolution 68/247 B of 9 April 2014,

Having considered the report of the Secretary-General on the request for a subvention to the Extraordinary Chambers in the Courts of Cambodia[1] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[2]

1. *Takes note* of the report of the Secretary-General;[1]

2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions,[2] subject to the provisions of the present resolution;

3. *Affirms* the high priority accorded to the work of the Extraordinary Chambers in the Courts of Cambodia;

4. *Recalls* paragraph 39 of the report of the Advisory Committee, and, without prejudice to the voluntary nature of the current funding arrangements, should there be a further need to submit to the General Assembly resource proposals relating to the Extraordinary Chambers, requests the Secretary-General to ensure detailed justification of the requirements;

5. *Authorizes* the Secretary-General, as an exceptional measure, to enter into commitments in an amount not to exceed 12,100,000 United States dollars to supplement the voluntary financial resources of the international component of the Extraordinary Chambers for the period from 1 January to 31 December 2015, and requests the Secretary-General to report on the use of commitment authority in the context of the second performance report on the programme budget for the biennium 2014-2015;

6. *Encourages* all Member States to provide voluntary support for both the international and national components of the Extraordinary Chambers, and requests the Secretary-General to continue his intensive efforts to obtain additional voluntary contributions, including by broadening the donor base, for funding the future activities of the Extraordinary Chambers;

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[1] A/69/536.

[2] A/69/652.

II
Strategic capital review

Recalling section III of its resolution 65/259 of 24 December 2010, section V of its resolution 68/247 B and section VII, paragraph 13, of its resolution 69/262 of 29 December 2014,

Having considered the report of the Secretary-General on the strategic capital review[3] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[4]

1. *Takes note* of the report of the Secretary-General;[3]

2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;[4]

3. *Welcomes* the progress made in the development of long-term capital maintenance programmes under the strategic capital review;

4. *Acknowledges* the important role played by host countries in facilitating the maintenance and construction of United Nations facilities, and stresses the value of continued collaboration with host countries in this regard;

5. *Reaffirms* section V, paragraph 4, of its resolution 68/247 B, and in this context stresses the importance of eliminating physical, communication and technical barriers for persons with disabilities;

6. *Requests* the Secretary-General to entrust the Office of Central Support Services of the Department of Management of the Secretariat to ensure that best practices and lessons learned from the strategic capital review are disseminated among duty stations;

7. *Recalls* section V, paragraph 3, of its resolution 68/247 B, and stresses that the development of a long-term capital programme should include within its scope a prioritization strategy for the global premises of the United Nations Secretariat;

8. *Also recalls* section V, paragraph 6, of its resolution 68/247 B, and reaffirms that any potential proposals stemming from the strategic capital review with budgetary implications should follow the procedure set out in the Financial Regulations and Rules of the United Nations;[5]

9. *Further recalls* paragraphs 31, 39 and 40 of the report of the Advisory Committee,[4] and requests the Secretary-General to better assess the potential costs and benefits of a preventive maintenance programme, as compared with the existing reactive approach, including through a more in-depth analysis of the life-cycle replacement methodology, as well as a comparison with the application of similar strategies in other public entities, and to report thereon in the next progress report;

10. *Emphasizes* the importance of ensuring the availability of appropriate in-house expertise in the context of the implementation of the strategic capital review, and requests the Secretary-General to continue his efforts in this regard;

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[3] A/69/760.

[4] A/69/811.

[5] ST/SGB/2013/4.

11. *Requests* the Secretary-General to ensure full compliance with United Nations rules and procedures and General Assembly resolutions governing procurement in the implementation of capital projects;

12. *Reaffirms* the importance of oversight with respect to the implementation of the strategic capital review, and requests the Secretary-General to put in place appropriate oversight mechanisms in this regard;

III
Conclusions of the High-level Working Group on Programme Criticality

Recalling section XIV of its resolution 65/259 of 24 December 2010, section V of its resolution 67/254 A of 12 April 2013 and paragraph 28 of its resolution 69/133 of 12 December 2014,

Having considered the report of the Secretary-General[6] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[7]

1. *Takes note* of the report of the Secretary-General;[6]

2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions, subject to the provisions of the present resolution;[7]

3. *Commends* the commitment of the United Nations personnel who stay and deliver programmes, even in dangerous environments;

4. *Acknowledges* the programme criticality framework as an instrument to assist managers in the field to take time-sensitive decisions to prioritize programme activities in specific locations in response to changes in local security conditions;

5. *Encourages* the Secretary-General to continue the consistent implementation of the programme criticality framework as an operational tool allowing informed decisions on acceptable risk to United Nations personnel;

6. *Recalls* paragraph 4 of the report of the Advisory Committee,[7] and requests the Secretary-General, in his capacity as Chair of the United Nations System Chief Executives Board for Coordination, to invite the heads of participating organizations to promote the inclusion in the programme criticality framework of forms of risk other than security risks;

7. *Also recalls* paragraph 10 of the report of the Advisory Committee,[7] regrets that the Secretary-General did not transmit the full report of the High-level Working Group, and requests him to provide it in the context of his relevant report to the General Assembly as a matter of priority;

IV
Standards of accommodation for air travel

Recalling its resolution 42/214 of 21 December 1987, section IV, paragraph 14, of its resolution 53/214 of 18 December 1998, section XV of its resolution 62/238 of 22 December 2007, section II of its resolution 63/268 of 7 April 2009, section IV of

[6] A/69/530.
[7] A/69/786.

its resolution 65/268 of 4 April 2011 and section VI of its resolution 67/254 A, as well as its decision 57/589 of 18 June 2003,

Having considered the report of the Secretary-General[8] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[9]

1. *Takes note* of the report of the Secretary-General;[8]

2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions,[9] subject to the provisions of the present resolution;

3. *Notes with concern* that, notwithstanding its previous request to limit the use of exceptions to the standards of accommodation, their frequency and related costs continue to increase, and requests the Secretary-General to take immediate action to limit the use of exceptions, to strengthen internal controls in this regard, to conduct an analysis of the trends in the use of exceptions and to report thereon in the next report to the General Assembly;

4. *Recalls* paragraph 19 the report of the Advisory Committee,[9] and in this regard requests the Secretary-General to ensure that prominent traveller status is not transferable, to establish a clear definition and a common set of criteria for determining the prominent traveller status of individuals and to report thereon in the context of the next report to the General Assembly;

5. *Notes with regret* that the Secretary-General has not provided the information requested by the General Assembly in section VI, paragraph 6, of its resolution 67/254 A, and stresses the importance of the provision of accurate, complete and comprehensible data as the basis for sound management and effective oversight of all costs relating to air travel;

6. *Notes with concern* the lack of transparency on system-wide travel data, and recalls the concerns expressed in paragraph 28 of the report of the Advisory Committee;[9]

7. *Requests* the Secretary-General to continue to monitor industry best practices in the area of frequent flyer miles and to report to the General Assembly on any new trends for making use of frequent flyer miles to improve the administration of travel;

8. *Also requests* the Secretary-General to hold managers accountable for the judicious use of travel resources, in particular by encouraging the use of alternative methods of communication and representation and by giving primary consideration to authorizing official travel only where direct face-to-face contact is necessary for mandate implementation;

9. *Emphasizes* the importance of implementing all of the recommendations contained in the report of the Office of Internal Oversight Services on the comprehensive audit of air travel activities and related practices,[10] and in this regard requests the Secretary-General to provide detailed updates on their implementation in the context of future reports on this subject;

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[8] A/69/643 and Corr.1.

[9] A/69/787.

[10] A/67/695.

10. *Recalls* paragraphs 32 to 34 of the report of the Advisory Committee,[7] and requests the Secretary-General to provide in his next report comprehensive information on air travel activities;

11. *Requests* the Secretary-General to submit, in the context of the proposed programme budget, comprehensive information and a tabular presentation on air travel, as well as the travel-related expenditures of and provisions sought for each department or office across all sections of the budget;

12. *Also requests* the Secretary-General to submit, in the context of the overview report on peacekeeping operations, comprehensive information and a tabular presentation on air travel, as well as the travel-related expenditures of and provisions sought for each mission and under the support account for peacekeeping operations;

13. *Further requests* the Secretary-General to submit to the General Assembly, in the context of the report mentioned in paragraph 10 above, consolidated data on the gains achieved through the implementation of section VI of its resolution 67/254 A;

14. *Looks forward* to the successful roll-out of Umoja for air travel business administration of the United Nations, and requests the Secretary-General to submit to the General Assembly, in the context of the next report on this question, comprehensive information on the effects of the implementation of Umoja in travel administration, including updated information, trends and analysis in all areas relating to air travel in the United Nations;

V
Operational arrangements and conditions of service of the Advisory Committee on Administrative and Budgetary Questions

Recalling its resolution 68/246 and its decision 68/549 A, both of 27 December 2013,

Having considered the letter dated 12 November 2013 from the President of the General Assembly addressed to the Chair of the Fifth Committee and the annex thereto,[11]

1. *Takes note* of the letter dated 12 November 2013 from the President of the General Assembly addressed to the Chair of the Fifth Committee and the annex thereto;[11]

2. *Recalls* its resolution 14 (I) of 13 February 1946 and, in this context, stresses the importance of the functions of the Advisory Committee on Administrative and Budgetary Questions, as well as the need to perform them in full independence and with a view to providing the technical expertise required for the deliberations of the General Assembly;

3. *Recognizes* the increasing workload and complexity of issues considered by the Advisory Committee, and therefore considers that the current operational arrangements of the Committee, including the conditions of service of its members, should be improved;

[11] A/C.5/68/13.

4. *Requests* the Advisory Committee to elaborate a comprehensive assessment of its operational arrangements and, on that basis, to formulate:

(a) Recommendations for improving the conditions of service of its members, in particular their health insurance coverage, privileges and immunities and conditions of remuneration;

(b) Measures to strengthen the efficiency of its working practices in order to better meet the needs of the General Assembly, in particular by reviewing its internal procedures, including its organization of work, and by establishing a code of conduct for all its members on the basis of the principles set out in paragraph 2 above;

5. *Requests* the Secretary-General to transmit to the General Assembly for its consideration as soon as possible, but not later than at the first part of its resumed seventieth session, and preferably during the main part, the assessment, recommendations and measures mentioned in paragraph 4 above, accompanied by his comments and views on the recommendations referred to in paragraph 4 (a), with a view to facilitating a decision of the Assembly on those recommendations;

6. *Authorizes* the members of the Advisory Committee, pending a decision of the General Assembly on the recommendations mentioned in paragraph 4 (a) above, to enrol in the United Nations health insurance plans at their own expense, in accordance with the rules and procedures set out in the relevant information circular;

VI
Enterprise resource planning project, Umoja

Recalling section II of its resolution 60/283 of 7 July 2006, section II of its resolution 63/262 of 24 December 2008, its resolution 64/243 of 24 December 2009, section II.A of its resolution 65/259, its resolution 66/246 of 24 December 2011, section III of its resolution 66/263 of 21 June 2012, section III of its resolution 67/246 of 24 December 2012 and its resolution 68/246,

Having considered the sixth progress report of the Secretary-General on the enterprise resource planning project,[12] the note by the Secretary-General transmitting the third annual progress report of the Board of Auditors on the implementation of the United Nations enterprise resource planning system[13] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[14]

1. *Takes note* of the report of the Secretary-General[12] and the note by the Secretary-General;[13]

2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions,[14] subject to the provisions of the present resolution;

3. *Accepts* the report of the Board of Auditors;

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[12] A/69/385 and Corr.1.

[13] A/69/158.

[14] A/69/418.

4. *Approves* the recommendations of the Board of Auditors contained in its report;

5. *Welcomes* the progress made in the implementation of Umoja since the issuance of the fifth progress report, but expresses its concern about delays in the implementation of the project and the additional funding requirements;

6. *Stresses* the centrality of the leadership and oversight of the Secretary-General and senior management and of the commitment by all departments to completing the Umoja project in order to avoid further delays in implementation and a recurrence of the mistakes made to date and the consequent negative implications for the Organization;

7. *Recalls* paragraph 14 of the report of the Advisory Committee,[14] recognizes the governance risk that potential conflicts between the heads of business units and the project owner and project director present to the budget, timetable and adoption of the project, and strongly urges the Secretary-General to consider resolving conflicts expeditiously through the Management Committee;

8. *Welcomes* efforts taken to strengthen the compacts with senior managers specifically relating to Umoja in order to ensure the accountability of senior management;

9. *Requests* the Secretary-General to take proactive measures to address the remaining challenges and risks relating to the implementation of Umoja and to ensure that the project is fully deployed by December 2018 in line with the revised timeline approved by the General Assembly in section III of its resolution 67/246;

10. *Notes* the requirements necessary for the successful adoption of the agreed-upon business practices for the Umoja solution, as outlined in paragraph 47 of the report of the Secretary-General, and looks forward to receiving updated information on concrete actions taken to fulfil these requirements in the next progress report;

11. *Takes note* of paragraphs 64 and 65 of the report of the Advisory Committee, and requests the Secretary-General to report on the mainstreaming plan in the seventh annual progress report with a view to ensuring a smooth and successful handover of the project to the Chief Information Technology Officer;

12. *Stresses* the importance of training for the successful implementation of Umoja, and in this regard requests the Secretary-General to ensure that senior managers include provision for training in Umoja as part of an integrated approach to training and capacity development in their work units;

13. *Recalls* paragraph 48 of the report of the Advisory Committee, reaffirms section III, paragraphs 13 and 14, of its resolution 67/246, notes that insufficient progress has been made in the development of benefits realization plans, and requests the Secretary-General to accelerate the development of such plans, taking into account the relevant recommendations of the Board of Auditors, and to report thereon in the next annual progress report, without prejudice to established budgetary procedures and the prerogatives of the Fifth Committee, which is entrusted with responsibility for administrative and budgetary matters;

14. *Also recalls* paragraph 74 of the report of the Advisory Committee, notes the temporary nature of the position of the Umoja Senior Deployment Coordinator for

Headquarters at the Assistant Secretary-General level, and requests the Secretary-General, in this specific case, to finance this position through existing general temporary assistance resources and, should a post be required for an extended period, to submit a proposal for its consideration in the context of the next progress report;

15. *Further recalls* paragraph 77 of the report of the Advisory Committee,[14] and requests the Secretary-General to continue to refine the Organization's commercial approach with a view to maximizing value from its major suppliers;

16. *Requests* the Secretary-General to provide detailed information on indirect costs relating to the implementation of Umoja in the next progress report and to establish clear procedures for the capture and central recording of this information, and reiterates its request to absorb such costs within the approved budget of each department;

17. *Notes with concern* the significant increase over the budget initially approved for the Umoja project, and also notes the additional resource requirements in the amount of 54.3 million dollars projected for the biennium 2016-2017;

18. *Requests* the Secretary-General to make every effort to eliminate cost overruns through efficiency measures and sound project management and to avoid any further upward revision of the budget during the remaining project schedule, up to the time at which Umoja is fully deployed;

19. *Recalls* section III, paragraph 17, of its resolution 67/246, and reiterates its requests to the Secretary-General to include in the next annual progress report a detailed analysis of the project costs against clear budget lines and deliverables and a detailed project plan, including milestones, deliverables, costs and baseline information that can be used to assess progress as the project evolves;

20. *Decides* to appropriate an amount of 5,538,200 dollars under section 29A, Office of the Under-Secretary-General for Management, of the programme budget for the biennium 2014-2015, representing the regular budget share for additional Umoja project costs to 31 December 2015;

21. *Notes* that resource requirements in the amount of 22,891,500 dollars will be included in the subsequent requirements for the support account for peacekeeping operations for the period from 1 July 2015 to 30 June 2016;

22. *Also notes* that requirements in the amount of 8,492,100 dollars will be funded from extrabudgetary resources in the period from 1 January to 31 December 2015;

VII
Comprehensive business case for the application of flexible workplace strategies at the United Nations

Recalling section V of its resolution 67/246, section III of its resolution 67/254 A and section IV of its resolution 68/247 B,

Having considered the report of the Secretary-General[15] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[16]

[15] A/69/749.
[16] A/69/810.

1. *Takes note* of the report of the Secretary-General;[15]

2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions,[16] subject to the provisions of the present resolution;

3. *Notes* the progress made since the issuance of the previous report on the implementation of a flexible workplace at United Nations Headquarters,[17] and commends the efforts of the Secretary-General in this regard;

4. *Requests* the Secretary-General to continue to implement the planned activities in the next steps as outlined in section XI of his report, subject to the provisions of the present resolution;

5. *Also requests* the Secretary-General to review the costs of implementation of the project, including through reviewing reductions, to the maximum extent possible, in the personal information technology package, respecting the replacement cycle of information and communications technology equipment, reusing existing desktop personal computers that have been replaced, reducing new furniture requirements through the reuse of existing furniture and limiting light construction work;

6. *Further requests* the Secretary-General to present information on the possibilities for cost recovery, including through the sale of used furniture and information and communications technology equipment;

7. *Recalls* paragraph 14 of the report of the Advisory Committee,[16] and requests the Secretary-General to assess the impact of the flexible workplace pilot on productivity and reflect reliable qualitative and quantitative benefit indicators as well as other factors for the improvement of overall productivity and staff well-being;

8. *Also recalls* paragraph 28 of the report of the Advisory Committee,[16] and reaffirms section IV, paragraph 6, of its resolution 68/247 B;

9. *Encourages* the Secretary-General to seek complementarities between flexible workplace strategies and flexible working arrangements, and in this regard requests him to provide information on arrangements for staff to work in remote locations, including from home, under the guidance of the interdisciplinary working group, with an emphasis on addressing the requirements of staff with special needs, including those with disabilities, the elderly, expecting parents and parents with newborn and young children;

10. *Recalls* paragraph 30 of the report of the Advisory Committee,[16] and requests the Secretary-General to incorporate flexible workplace strategies in the ongoing design of the strategic heritage plan, in accordance with the provisions of the present resolution, and to report thereon in the context of the next report on the strategic heritage plan;

11. *Takes note* of paragraph 34 (f) of the report of the Advisory Committee, authorizes the Secretary-General to enter into commitments up to an amount of 5,819,000 dollars in respect of the project costs through 2015, and requests the Secretary-General to make every effort to seek efficiencies with the aim of reducing

[17] A/68/387.

the cost of implementing the strategies, taking into account the provisions of paragraphs 5 and 6 above, and to report thereon in the context of the second performance report on the programme budget for the biennium 2014-2015;

12. *Requests* the Secretary-General to provide the information on the implementation of paragraphs 4, 5, 6, 7 and 9 above in the context of the next progress report, to be submitted to the General Assembly at the first part of its resumed seventieth session;

VIII
Capital master plan

Recalling its resolutions 54/249 of 23 December 1999, 55/238 of 23 December 2000, 56/234 and 56/236 of 24 December 2001 and 56/286 of 27 June 2002, section II of its resolution 57/292 of 20 December 2002, its resolution 59/295 of 22 June 2005, section II of its resolution 60/248 of 23 December 2005, its resolutions 60/256 of 8 May 2006, 60/282 of 30 June 2006, 61/251 of 22 December 2006, 62/87 of 10 December 2007, 63/270 of 7 April 2009, 64/228 of 22 December 2009, 65/269 of 4 April 2011, section III of its resolution 66/258 of 9 April 2012, section V of its resolution 67/246, section IV of its resolution 68/247 A of 27 December 2013 and section VII of its resolution 68/247 B and its decisions 58/566 of 8 April 2004, 65/543 of 24 December 2010 and 66/555 of 24 December 2011,

Having considered the twelfth annual progress report of the Secretary-General,[18] the report of the Board of Auditors on the capital master plan for the year ended 31 December 2013,[19] the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors on the capital master plan for the year ended 31 December 2013[20] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[21]

1. *Takes note* of the twelfth annual progress report of the Secretary-General,[18] the report of the Board of Auditors[19] and the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors;[20]

2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;[21]

3. *Accepts* the report of the Board of Auditors;

4. *Approves* the recommendations of the Board of Auditors contained in its report;

5. *Stresses* the special role of the host country Government with regard to support for United Nations Headquarters in New York;

6. *Notes* the benefits, including economic ones, accruing to host countries from the presence of the United Nations, and the costs incurred;

7. *Affirms* that the costs of the remaining activities will be met from the resources of the capital master plan project;

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[18] A/69/360.

[19] *Official Records of the General Assembly, Sixty-ninth Session, Supplement No. 5* (A/69/5), vol. V.

[20] A/69/353, sect. III.

[21] A/69/529.

8. *Notes* the forthcoming closure of the Office of the Capital Master Plan and the transfer of tasks to the Office of Central Support Services, and calls upon the Secretary-General to expedite the remaining activities and final financial close-out of the project;

9. *Requests* the Secretary-General to ensure proper mechanisms of accountability as well as clear reporting lines after the closure of the Office of the Capital Master Plan and to report thereon in the context of the thirteenth annual progress report;

10. *Recalls* paragraph 19 of its resolution 65/269, and reaffirms its support for the timely deconstruction and removal of the temporary North Lawn Building;

11. *Also recalls* section IV, paragraph 12, of its resolution 68/247 A, and requests the Secretary-General to engage in high-level conversations with the host city with a view to addressing the pending security concerns in relation to the Dag Hammarskjöld Library and the South Annex Buildings and to report on this matter in the context of the thirteenth annual progress report;

12. *Requests* the Secretary-General to ensure the commemorative value of the Dag Hammarskjöld Library;

13. *Recalls* paragraph 64 and 72 of the report the Advisory Committee, and requests the Secretary-General to submit, in the thirteenth annual progress report, measures being taken as well as those envisaged for the relocation of functions currently housed in the Dag Hammarskjöld Library and South Annex Buildings;

14. *Reaffirms* its commitment to the renovation of the Dag Hammarskjöld Library and South Annex Buildings, and requests the Secretary-General to submit to the General Assembly for its consideration and approval future proposals relating to the renovation of these two buildings as separate projects outside of the scope of the capital master plan through established procedures;

15. *Notes* that the final cost of the capital master plan project, as presented by the Secretary-General, is 2,304.8 million dollars;

16. *Recognizes* the need to fund the final shortfall of the capital master plan project in the amount of 154,852,400 dollars, decides to appropriate this amount to the General Fund, and also decides that this amount shall be financed as follows:

(a) Through contributions by Member States in an amount of 85,239,000 dollars, consisting of:

(i) 40,239,000 dollars, being the unencumbered balance for the biennium 2012-2013, and decides in this regard that the provision for the application of credits under regulations 3.2 (d), 5.3 and 5.4 of the Financial Regulations and Rules of the United Nations shall be suspended;

(ii) 45,000,000 dollars, being the assessment on Member States in accordance with its resolution 67/238 of 24 December 2012;

(b) By applying the credit of 33,000,000 dollars resulting from the cancellation of prior-period obligations corresponding to the biennium 2012-2013, and decides in this regard that regulations 3.2 (d), 5.3 and 5.4 of the Financial Regulations and Rules of the United Nations shall be suspended;

(c) By authorizing the Secretary-General to credit from the Special Account established in its resolution 3049 A (XXVII) of 19 December 1972, on an exceptional basis and without setting any precedent, an amount 36,613,400 dollars to the General Fund;

17. *Authorizes* the Secretary-General to credit to the Capital Master Plan Fund an amount of 154,852,400 dollars from the General Fund;

18. *Recalls* paragraph 39 of the report of the Advisory Committee, and requests the Committee to request the Board of Auditors to continue to report annually on the capital master plan, including on remaining activities of the project, until the final close-out of the accounts.

IX
Study on recosting and options for the Organization in dealing with fluctuations in exchange rates and inflation

Recalling paragraph 10 of its resolution 68/246 and section XII, paragraph 8, of its resolution 69/262;

Having considered the note by the Secretary-General transmitting the report of the High-level Panel of Experts on the study on recosting and options of the Organization in dealing with fluctuations in exchange rates and inflation[22] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[23]

1. *Takes note* of the note by the Secretary-General;[22]

2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;[23]

3. *Also endorses* the recommendations in paragraph 54 of the report of the High-level Panel of Experts, and decides to use forward exchange rates in preparing future budget estimates, commencing with the proposed programme budget for the biennium 2016-2017;

4. *Requests* the Secretary-General to report on the impact of the use of forward exchange rates in the context of the preparation of the proposed programme budget for the biennium 2016-2017;

5. *Recalls* section XII, paragraph 6, of its resolution 69/262, and requests the Secretary-General to provide a more comprehensive assessment of the experience of forward purchasing, including the amount of currency purchased, the contract period, the exchange rate used in the purchase and the transaction costs involved in the context of his first and second performance reports on the programme budget;

6. *Also recalls* paragraph 37 of the report of the Advisory Committee, emphasizes the prerogatives of the International Civil Service Commission and the role of the Office of Human Resources Management of the Department of Management of the Secretariat in determining the methodology for post adjustment multipliers and the cost-of-living-adjustment, and requests the Secretary-General to

[22] A/69/381.
[23] A/69/640.

provide the Commission with the best estimates for inflation in order to improve forecast estimates for inflation-driven recosting;

7. *Requests* the Secretary-General not to take action on sections VII and VIII of the report of the High-level Panel of Experts,[22] without prejudice to paragraph 10 below;

8. *Also requests* the Secretary-General to ensure that the deployment of Umoja Extension 2 addresses the current shortcomings regarding the visibility of and the internal flow of information in the Programme Planning and Budget Division of the Department of Management of the Secretariat, and in this regard also requests the Secretary-General to review the data requirements of the Division and of the Treasury and to integrate those requirements in the design of the budget formulation module;

9. *Recalls* paragraph 46 of the report of the Advisory Committee, and acknowledges that the General Assembly did not specify the requisite composition of the Panel of Experts in paragraph 10 of its resolution 68/246;

10. *Also recalls* paragraph 10 of annex I to its resolution 41/213 of 19 December 1986, and stresses the need for a comprehensive solution to the problem of recosting.